G R S IX-5]

Previous references

Preserve for 21-9-34

File No 84-16

1917.

(Mil)

Serial Nos 3, 5-8, 10, 11, 13

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 3, 5-8, 10, 11, 13

Part B for Jan 18

SUBJECT

Approval to the deletion of bye law No 16 of the bye-laws framed under Sec 46 (c) of the Mul Regn

No 3903-48 17 1.18 To the Presdt Mul Bd Bangalore Dt Bangalore

I state that the deletion of the bye law No 16 is unnecessary & suggests made for retain of the standing order referred to

13/3/18

W D 85—GPB—50,000—21-7-15

G R S 11] 1916

GENERAL AND REVENUE SECRETARIAT

(Munct)

NOTES

File No 84-16

FILE HEADING

Byelaws of the Bangalore city Munct Council

From

President, Munct Council, Bangalore City

No 243 Dated 17th Jany Received 19th Jany 1917

Diary No. 2218	Enclos 2 Spare Copies	Serial No 3

BRIEF ABSTRACT OF LETTER

Solicits approval to the deletion of bye-law no 16 of the bye-laws framed under sec 46 (i) of the Munct Regn & approved by Govt.

NOTES AND ORDERS

Sanction for five days for submitting case after which 30/1

A copy of the standing orders referred to put up

2 The bye-law in question authorises the suspension of recovery measures on receipt of the notice, whether the Munct Council grant

NOTES—First Sheet

G R S [illegible]

General and Revenue Secretariat | Mund File No 84 of 1916

Serial No

remission or not

3- What the Mund. Council can grant under sec 69 to such an applicant is an equitable reduction of the rate or the instalment not less than half such amount. ~~to a total remission of a partial remission the balance~~ The whole of such amount or only a part - where a partial remission is given is due in any case from the applicant & the suspension of recovery measures will result in hardship to the Mund Council

4- To order with a draft of approving the Mund Council's resolution.

5 I have the honour to seek his sanction for Compensation —

The by-law refd to provides that the process "may" (not "shall") be suspended when he that is done by the Mund Officer to use the power or not —

6. S. 69 of the Act only provides for both remissions & refunds - If by-law 16 be deleted it will be a case of "refunds" only & no remissions at all.

8/8/17

9/8

NOTE—Contn sheet

(3

G R S 12]

General and Revenue Secretariat | File No 84 of 1916

Serial No

for the provisions of the Regulation will be nullified.

7 Supposing a person fails due in this [illegible] by [illegible] but vacates [illegible] before [illegible] has [illegible] by [illegible] what is the amount [illegible] the remission or [illegible] recovery [illegible] are [illegible]?

8 If an [illegible] by the V.P. the difficulty of collection [illegible] work [illegible] the making [illegible] of claims for refund & actual refund [illegible] the amount is worse as the practice now obtains.—

9 The bye-laws may remain as it is without much inconvenience to the Municipality & some advantage to the citizen

Rejected.) 6/3/17

10. There is much to be said in favour of retaining the bye-laws in question from the point of view of the taxpayer. It seems to be against principle to adopt coercive measures in respect of dues, of

Write—Contd sheet

(PB 70 000 17 12 1

General and Revenue Secretariat

Mt [redacted]le No of 1916.

Serial No

which a remission is claimed in accordance with standing orders, and which claim is admitted for enquiry and disposal. It can be no reasonable answer to say that if the claim for remission is eventually admitted a refund of the amount paid or recovered will be refunded. The Bye law seems to have been framed deliberately to obviate the inconvenience to the tax-payer.

11 The Municipality may be asked to reconsider their resolution The [redacted]me bye-law has been framed & is in force in the Mysore Municipalities also

2nd member) 13 3 17

407 14 3-17

12 Layout The ME may be requested 13/3-17 accordingly Please ask that the a Demand is obviously to be eventually remitted the Secretariat CR [illegible] may become [illegible]

1488 15/3

13. A draft letter is put up — 15/3-17

16/3/17 20/3 Revised

Rev Secy) 20/3-17

NOTE—Contn sheet

APPR—70 000—17 12 1

AD 12.3—GPB—60 000—1/12/16—R

G R S III-2]

General and Revenue Secretariat | Mun. File No 84 of 1916

Serial No	
	14 Issue Dr 24/3/17. 21/3/17
5	To the Superintendent, Bangalore City Municipal Council No 6239 dt 26 3 17
	Observes that it is inexpedient to adopt coercive measures in respect of demands of which admission is disputable & states that Govt are not in favour of debarring the byelaws & requests that the Municipal council may reconsider the matter
6	From the same Officer No 382 of 20/21 April 1917. Submits a copy of Resolution of the Managing Committee to the effect that the deletion of byelaw no 16 is again urged for reasons stated and in view of the Municipal Council's proposal for system obviating all claims for remission or refund and solicits sanction thereto as he agrees with that resolution
	15 Copy of the explanatory memo referred to in paras of the above is not received. A draft letter calling for it is put up. 16 Issue 25/4/17 KG 1/5 — 1/5/17
7	30 To the same Officer No 6976 dt 2 5 17

NOTE—Contn sheet.

WD 1238—GPB—60 000—1 12-16—S.

(B)

G R S III-2]

General and Revenue Secretariat | Mil. File No 84 of 1916

Serial No	
	Requests that the explanatory memo not received with G.I. No 6 may be sent early.
8	From the President, Mil. Council, Bangalore City No 404 d 4th May 1917
	Forwards the explanatory memo referred to
	17 The explanation now furnished does not materially affect the consideration of the question. The Board suggests that there will be no hardship if the retrospective effect of the recovery of this amount in advance as in case this claim is just he may always obtain a refund. This he considers necessary in the interests of efficient work
	18 But the Explanation does not satisfy such cases where prima facie a remission would be advisable and in such cases hardship is bound to result if the retrospective recovery
	19 As the same rule which is now sought to be deleted is in force in Mysore also, the question of

NOTE—Contn. sheet

WD 1233—GPB—60 000—1 12-16—S.

(7

3221

G R S III-2)

General and Revenue Secretariat. | ml File No 84 of 1916.

Serial No	
	~~President~~ Municipal Council may perhaps be taken on the point, & that there may be uniformity & that any order passed may be applicable to both Municipalities
	30/7/17
471 31-7-17	2nd member) 20 ½ I agree 1.8
	21 Draft 1/8/17
	Subt
	22 A draft letter is put up. 3/8/17 Secy) 4/8
	23 Issue 6/8/17
10	To the Presdt, Mul Council, Rupsee Cty, No 1035 of 158 Dd 26 6/17 & enclosures) & requests him to obtain & submit the opinion of the Rupsee City Mul Council on the subject, as the said by-law (No 16) is in force in the Rupsee Municipality also
11	From the same Officer No 73 Dy 10th Nov 1917 Submits copy of the Mul Council's resolution to the effect that the by-law 16 should be retained —

NOTE—Contn. sheet

WD 1933—GPB—60 000—1 12-16—S.

(8

1185

G R S III 2]

General and Revenue Secretariat | Mk File No 84 of 1916

Serial No

17 Subt. with reference to paras 19 & 20

Deletion of byelaw is applied for by the Bangalore city Munl Council on the ground, among others, of its being opposed to their standing orders The Mysore Munl Council may not have such standing orders.

P U D
and the Standing orders
MK (Flag L)

18 A standing order regulates the conduct of business of the Munl Council like a byelaw but cannot affect the interests of the public as a byelaw

This may perhaps be done
MK

19 If approved Govt advocate may also be consulted

20 A draft reply to the Bangalore President is also put up.

HDM HDM
17/11/17

~~The Standing orders referred to is only~~
amended 21 The Standing orders referred to appears to be a special one of Bangalore only. The Mysore Municipal Council does not appear to have a standing order of this kind The deletion of the byelaw is therefore not material & the case of Mysore while in Bangalore the order is inconsistent with the byelaw

22 May the opinion of the Govt advocate be taken in this matter?

Rev Secy) 22 Mysore MK 20 11 17

NOTE—Contn sheet

2nd member) Yes N (HDM 5 12 17)
F 12 MK

87
5-12-17

WD 1283—GPB—60 000—1 12-16—S.

(9)

G R S III 2]

General and Revenue Secretariat | Ml File No 84 of 1917

Serial No	
N° 27 of 1917 dy 13-12-17	23 Forwarded unofficially with compliments to the Govt Advocate for favour of opinion. By order M Krishnamurthy for Revenue
572 36 of 1917-18	24 Sec 69 of the Municipal Reg' Contemplates Cases of remission & refund. Remission unlike refund presupposes that the tax is not yet levied
20 DEC 1917	25 The tax on buildings in the Municipalities of Anuguluru & Nuzvid is payable in advance in two equal half yearly instalments So that the notice under § 69 (1) to be effective, in order that it may attract the obligatory provisions of that Section, has to be given before the tax or the instalment of it becomes payable & to enable the Municipal Council to exercise

NOTE—Contn sheet.

WD 1238—GPB—60 000—1 12-16—S.

(10

G R S III 2]

General and Revenue Secretariat | ml File No 84 of 1916

Serial No.

the rights of remission the building in respect of which remission is claimed will have to remain vacant & unproductive of rent during the whole of the period for which the tax or instalment of tax leviable is due It follows as a matter of course that the notice cannot be disposed of till the expiration of the said period and until the disposal of the notice the applicant will not be in a position to know what proportion of the tax has been remitted

ib Two courses are open to the Municipal Council either to suspend the process for the levy of the tax till the disposal of the notice or to levy the tax in the first instance & direct a refund after the disposal of the notice. Rule 16 of the rules framed under Sec 46(i)

NOTE—Contn sheet

D 1232—GPB—60 CCC— 6—8.

neral and Revenue Secretariat | Mk File No 84 of 1916

Serial No

is intended to meet the former Case. & if that rule is abrogated the abrogation will have the effect of practically nullifying the provisions of Sec 69 in regard to remission - Sec 82 will not clash with Rule 16 because the notice contemplated in Sec 69 will precede the the presentation of the bill under Sec 82 As Sec 69 Contemplates Cases of remi & refund I am of opinion that the balance of Convenience will be secured by the retention rather than by the deletion of the rule in question

After all the suspension of the process under the rule is only discretionary

27 The Standing orders of the Mysore Bangalore Municipal Council in so far as it Clashes with the bye laws be so altered as to bring in Conformity with the same

Endorsement
forwarded
15-12-17

NOTE—Contn sheet

WD 1288—GPB—60 000—1 12-16—S.

1185

G R S III-2]

General and Revenue Secretariat | Mil File No 84 of 1916

Serial No	
	Subd with reference to para 22.
	21.12.17
	22/12
	Rec'd) Please put up a draft order negativing the proposal, for reasons to be briefly explained on the lines of the Govt Advocate's note —
	23 12 17
	A draft G.O is subd
	8/1/18
	8/1/18
	Rec'd)
	10 1 18
267 10 1 18	2nd member)
	11 1
	Issue
	11 1 18
13	To the President, Mil Cl's of Bangalore Mysore Cdm No 3903-A dt 17 1 1918
	Stating that the deletion of the Byelaws No 11 is unnecessary & suggesting the modifying of the standing orders referred to

B

NOTE—Contn sheet

D 2218

B M 109]

84-16-3

(1

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 16-1-191 7

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K. P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department,
Bangalore

Sir,

I have the honor to submit herewith for the information and orders of Government, copy of the Vice President's memo dated the 4th December 1916, proposing the deletion of bye-law No 16(dealing with the question of remission of taxes on account of vacancy of houses) of the bye-laws framed under Section 46 (i) of the Municipal Regulation and of the resolution of the Municipal Council dated the 6th January 1917, approving for the reasons stated therein, the deletion of the said bye-law - the same being opposed to the standing orders passed by the Municipal Council recently - copy of which is also submitted herewith for reference

I have the honor to be
Sir,
Your most obedient servant,

K P Puttannachetty

Honorary President

C R.G

1916-17

From

REN & REV
19 JAN 19

The Honorary President,
Municipal council
Rangoon city

To

The Secretary to Govt
Revenue Department
Rangoon

Dated 17
Despatched 18 } January 191

Received

General No 243
No

Enclosure No two

Submitting copy of Vice
President's minute and of the
of the Municipal council
the 6th Jan 1917, approving the
deletion of Bye-law No 16
under Sec 46(1) Municipal
the same being opposed to
Standing Order —

'2

Memo dated 4th December 1916, submitted by the Vice President

---

Bye-laws framed under Section 46 (1) No 16 Page 44 of the English copy of bound bye-laws ---

"When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice"

This obviously has been framed without careful study of both sub sections of section 69 and obviously before experiencing the difficulties attending collection work if such a bye-law is given effect to It is also opposed to the standing orders passed recently by the Municipal Council on the subject of remission or refund of taxes on account of vacancy The Present standing orders provide for the refund of an equitable proportion of taxes as contemplated by section 69 (1) and (2).

Under these circumstances bye-law 16 may be expunged "

C o p y

J. Fernandes

For Honorary President.

BANGALORE CITY MUNICIPALITY.

No. XI.

Proceedings of an ordinary general meeting of the City Municipal Council, Bangalore, held in the Council Chamber, City Municipal Office on Saturday the 6th January 1917 at 7-30 A.M.

P r e s e n t .

1. Rowan Bahadur Rajasabhabhushana K.I. Puttanna Chetty, Esquire, Honorary President.
2. M. Subba Rao, Esq., M.I.C. & Capt., I.M.S. Vice President.
3. V. Fernandez, Esq., M.R.C.V.S. & Asst. I.F.A. & Sec. Health Officer.
4. C.V.Narasimhiengar, Esq. B.A., B.L.
5. Father F.X. Briand.
6. S. Chinnaswami Chetty, Esq.
7. M. Narayya, Esq., M.A., B.L.
8. N. Surappa, Esquire.
9. S. Ameer Khan, Esq.
10. K.V.Ramaswami Chetty, Esq. B.A.
11. M. Subbayya, Esq., B.A.
12. M. Hanmaiya, Esq.
13. D.Venkatramaiah, Esq. B.A.

A b s e n t .

1. Rev. D.A. Rose.
2. M.N.Ramachandra Pudaliar, Esq.
3. B.H. Veerula Char, Esq.
4. D.V. Gundappa, Esq.
5. Jalamachandra Rao Bindhe, Esq.
6. S. Venkatramiah, Esq.
7. C. Siddaveerappa, Esq.
8. M. Abbas Khan, Esq.
9. S.Venkatrama Iyer, Esq.
10. Dr. Krishnamurthi Rao, Esq.
11. S.Venkatrangiengar, Esq.

Opinion of the Managing Committee dated the 16th December 1916 approving the proposal of the Vice President to delete bye-law No 16 framed under Section 46 (1) of the Muni Regulation, dealing with the question of remission on account of vacancy of houses, as being opposed to standing orders recently passed by the Municipal Council

C O P Y *

For Hon President

C R G

[G R S 26]

GEN & REV. SECRETARIAT
TYPING Sec.
23 MAR 1917

(4

File No 84-16
Serial No

No. of letter replied to 2218

No 6239

General and Revenue Secretariat
(Mund)
the 191

To ml 84-16-5 B 263-5
The President
Bangalore Dy Mc Coimat

Date of issue 26.3.17

Signed by Jno B. Subba Rao

Sir

I have the honour to forward herewith a copy of letter No. 243 dy 17th Jany 1917 suggesting the deletion of bye-law No 16 of the Mc bye-laws framed under Sec. 48(c) of the Mysore Municipal Regn VII of 1906. I am directed to request that the Council may be moved to adopt coercive measures in respect of demands of which

over

SUBJECT

wp

(5

a Committee of Claimable in accordance with
standing order of that when a demand
is already to be forthwith
received the process of collection
of unpaid rent will be
free this Court not the Corporation
in favour of declaring the by-law
of the Council
to be void, that the Municipal
Council may be made
to consider their resolution
in the matter.

Mark

Bell 21 3 17

Levy

Ly

List of enclosures,

Copied by

Examined by

GPB—26 000—4-8-13

B M 109]

No 382
D 3098
From 84-16-6

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 20th April 1917
21°

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, Esq,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
~~*General and*~~ *Revenue Departments,*
Bangalore

SIR,

15 With reference to your letter No 6239/Rl 84-16-5 dated the 26th March 1917, stating that Government are not in favor of deleting the Bye-law No 16 of the City Municipal Bye-laws framed under section 48 (1) of the Municipal Regulation, for the reasons stated in the above, I have the honor to submit herewith for the information and orders of Government, copy of Resolution of the Managing Committee dated the 14th April 1917, urging the necessity for the deletion of Bye-law No 16 in question, on the ground that the provisions of sections 82 and 83 of the Municipal Regulation are perfectly clear as to when and how taxes are to be recovered, that it is not contemplated to take coercive steps in respect of an amount whose remission was actually due, that the Municipal Councils' Proposal was only to systematise all claims for remission or refund and that it involves no particular hard-ship on people beyond asking to satisfactorily establish the fact of vacancy for a specific period instead of claiming fund in a vague manner as now being done

2 Copy of an explanatory memo by the Vice President dated the

GPB—1,000—23-3-10

'91

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

(7

17th November 1916 which was placed before the Municipal Council in the matter is also herewith submitted for perusal.

3 I am of opinion that for the reasons stated therein, the deletion of Bye-Law No. 16 referred to is necessary and request you to kindly obtain the sanction of Government thereto, on a reconsideration of the orders already passed in the matter

I have the honor to be,

Sir,

Your most obedient servant,

Honorary President

nss

(8)

Proceedings of the Managing Committee meeting held on the 14th April 1917

Encl to WL 84-16-6

Present

The Vice President — Mr. B V Ramaswami Chetty,
The Health Officer — " L Basavayya
Mr h Ramian — " B Usman Khan
" B K Garudachar — " D B Ramachandra Mudaliar

Absent

Mr B Chinnaswamy Chetty

3 Rev Secy's letter No 6239/Fl 84-16-5 dated the 26th March 1917, stating that the Government are not in favor of deleting the bye-law No 16 framed under section 46 (i) of the Municipal Regulation dealing with the question of remission on account of vacancy of houses and requesting to reconsider the Municipal Council's resolution

Also Vice President's memo on the subject.

Resolution -- The Committee is in agreement with the view of the Vice President that no one has got a right to suspend payment of assessment on the off- chance of becoming eligible to claim a refund of an uncertain amount at some uncertain future date the provisions of Section 62 & 63 and Schedule A of bye-laws framed under section 46 (1) are perfectly clear as to when and how taxes are to be recovered The argument in the Revenue Secretary's letter would hold good if it had been under contemplation to take coercive steps in respect of an amount whose remission was actually due Considering further that the Municipal Council's proposal systematises all claims for remission or refund and that it involves no particular hardship on people beyond having to satisfactorily establish the fact of vacancy for a specific period instead of claiming a refund in a vague manner, the Committee would again urge the deletion of the bye-law No 16 framed under section 46 (1) of the Municipal Regulation

Sd/- R Subba Rao,
Vice President

"COPY"

For Honor'y President

(9)

G R S 26]

GEN & REV. SECRETARIAT. TYPING Sec 2 MAY 1917

File No

Serial No

No of letter replied to 3048

No. 6976
mlc 84-16-7
92.5.17

General and Revenue Secretariat
( )
the 191 .

To
The President,
Munl Council,
Bangalore City

Date of issue 2.5.17

Signed by M B ? Krishna Iyengar

Sir,

With reference to your letter no 382 dt 20th April 1917 I am directed to request that a copy of the explanatory memo referred to in para 2 thereof, which has not been received therewith may be sent at an early date

I have &c.

Dft KI

For Sec'y & Rev Sec'y

over

SUBJECT

List of enclosures

Original by
Received by

Office of origin

GEN. & REV SECRETARIAT
IV B M[illegible]09]
L. FUND.
9 MAY 15
D 3221

Jul 84-16-8

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 4th May 1917

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, Esq,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
~~*General and*~~ *Revenue Departments,*
Bangalore

SIR,

With reference to your letter No 6976/M1 84-16-7 dated the 2nd May 1917, I have the honor to submit herewith copy of the explanatory memo referred to in para 2 of my letter No 382 dated the 20th April 1917, as called for in the above.

I have the honor to be,
Sir,
Your most obedient servant,

For Honorary President

GP'B—2 000—29-6-13

1916–17

From The Honorary President
Municipal Council
Bangalore city

To The Secretary to the
Government of Mysore
Revenue Department
Bangalore

Dated 4th } May 917
Despatched 5th }

Received

General No 1404.
No

Enclosure No One

Submitting copy of the explanatory memo called for in Govt order no. 6976 Rl 84-16-7 dt 2 5 917

Encl 1 to Ltr 82-46-8

(11)

Office of the Municipal Council,
Bangalore City dated 17th November 1916

M E M O (Explanatory)

Remission of not less than half the taxes is obligatory if the building or land, in respect of which such tax is levied, is vacant and unproductive of rent throughout that period of the year for which any instalment is due (Section 69 (1) of the Municipal Regulation) Since there is a provision that this rule shall not take effect for any period previous to the day of the delivery of a notice to the Municipal Council in writing, intimating such vacancy and unproductivity of rent, it naturally follows that the notice should be delivered on the first day of the half year at the latest, and that the circumstance on account of which remission is claimed should continue to the last day of the said half year The claim cannot be enforced in a Court of Law against the Municipality if the vacancy &c are intimated to the Municipal Council a day later than the first day of the half year or the vacancy &c terminate a day earlier that the last day of the same half year Also, no claim lies against the Municipality even if the vacancy &c commence on the second day of the first half of a year and terminate on the last but one day of the second half of the same year

The second Sub-Section of Section 69 confers certain discretional powers on the Municipal Council in the matter of remission of taxes on buildings or lands under certain circumstances Vacancy and unproductivity of house or land are not ordinarily continuing circumstances Also no remission is permissable unless they continue for a minimum period of 60 consecutive days The burden of proving the facts entitling any person to pray for relief under this Section shall be upon him But judging from what usually transpires, it almost looks

looks as if it was the business of the Municipal Council to prove that a building or land was not vacant and unproductive of rent before they can claim tax thereon Every person that seeks relief under this Section believes that his responsibility ends when he reports to the Municipal Council that his building or land is vacant and unproductive of rent (often times from some date prior to the date of notice) and withholds payment of taxes Now, such notice can only take effect from the date on which it was received at the Office of the Municipal Council At that stage, how can the Municipal Council come to a decision with regard to what proportion will be a just and equitable remission of the instalment ? Under what Section can the person that seeks relief withhold payment ? If there not the possibility of the building or land beginning to be productive of rent prior to the expiry of the 60 consecutive days enjoined in Section 69 Sub-Section (2) (a) No person therefore can be considered to be eligible for the discretional remission or refund specified in Section 69 Sub-Section (2) unless he also reported re-occupation and thus established the period in respect of which relief is sought In the event of failure to give notice of re-occupation, it should naturally be presumed that the party claimed remission for the period between the date of notice of vacancy and the end of the half year Such a tacit claim having been set up if the Municipal Council are satisfied that the building or land was not vacant and unproductive of rent during any part of the period in respect of which relief is sought explicitly or tacitly (by not reporting re-occupation), they would be justified in refusing remission or refund

All these points were carefully considered by the Managing Committee before recommending the standing orders specified

1718 S

G R S Vl—G/32]

SUBJECT ... Deletion of bylaw restoff age of Coercive steps on report of vacancy

Memy No of letter replied to 33221.

GENERAL AND REVENUE SECRETARIAT
(IV)
the 191

Date of issue 15.8.17

Signed by (M.R.) Kesava Iyya

Section Ml
File No 84-16
Serial No

Gen 2
No 1035
Ml 84-16-10
8/15-8-17

To

The President,
Mund Council,
Mysore City.

Sir,

I am directed to forward herewith the marginally noted communications on the subject of deleting bylaw 16 ~~of bylaw~~ of the Bangalore city Mund bylaws ~~framed~~ under sec 48(c) of the Mysore Mund Regn and to request you to obtain & submit the opinion of the Mg

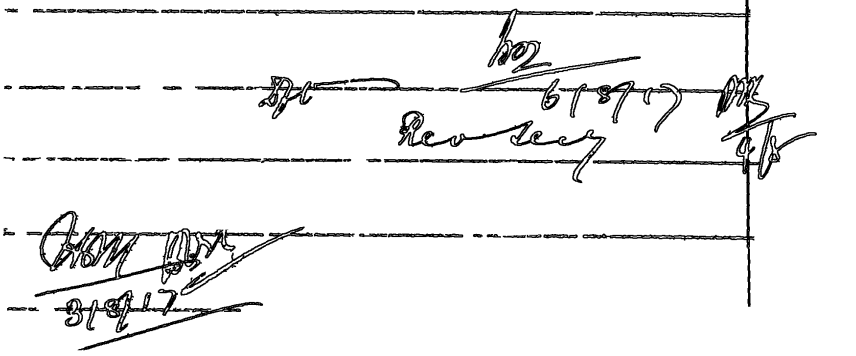
over

Ref letter No 382 dy 20th April 1917 President, Mund Council Bglore City (P.U.D.)
Mund
go of the Management
letter dy 14th April 1917
President's Memo dy 17.11.16

48(c)

(15)

City Manual [illegible] on the subject,
as the said bye-laws is in force
in the Wayne [illegible]
I have [illegible]



List of enclosures

Copied by

Examined by

W D&C—GPE—60,000—18-11 16

(46)

No 73

THE CITY MUNICIPAL OFFICE, MYSORE,
Dated 10th November *1917*

Rl 84-16-11

From

T G Lukshmana Rao, Esquire., L C.E.,
President, City Municipal Council,
Mysore

To

B. Ramaswamaiya, Esquire., B A., B.L.,
Secretary to the Govt of Mysore,
Revenue Department
BANGALORE

SIR,

Adverting to your letter No 1035/M1 84-16-10 dated 15th August 1917 re' deleting bye-law No 16 framed under Section 46 (1) of the Mysore Municipal Regulation, I have the honour to state that the Municipal Council before whom the matter was placed for consideration, have, in their - resolution No. XXIV dated 20th October 1917 , confirmed the resolution of the Bye-laws and Regulation Committee that the existing bye-law should be retained and that the decision of the Government in regard to its retention is correct.

2. Copies of Resolutions of Bye-laws and Regulation Committee and Municipal Council are herein enclosed for kind perusal.

I have the honour to be,
Sir,
Your most obedient servant,
T Lukshmanarao
President

MRV

From

The President, City Muni.
Council, Mysore.

To

The Secy to Govt of Mysore,
Rev Dept.
Bangalore.

Dated
Despatched } 10-11-17
Received

General No 73
No

Enclosure No. 2

Reporting regarding the
delegating bye-law no: 16 framed
under Section 46(1) of Mysore
Municipal Regulation.

(17

Municipal Bye-laws and Regulations Committee.

Adjourned meeting dated 9th September 1917

Present.

1 Rao Bahadur — M C Rangaiyengar, Esquire , B A.,
2. C. Narasimhaiya, Esquire.,B.A , B.L ,
3. Mahamed Jaffer Sahib, Esquire ,

Resolved that in view of the provisions of - Section 82 Clause (1) of the fact that it would be inequitable to levy the full assessment even after notice of vacancy has been given to the Council under section 69 and to drive the owner of a building or land, to the necessity of applying for a refund, the Committee are of opinion that the existing bye-law should be retained and that the decision of the Government in regard to its retention is correct.

Sd/- C. Narayana Rao,
Vice-President.

9th September 1917

"COPY"

President

MRV

(10

Proceedings of the 9th (ADJOURNED) meeting of the Municipal Councillors for the City of Mysore held in the Rangacharlu Memorial Hall on Saturday the 20th October 1917 at 8 A.M.

Present.

1. T. G. Lukshmana Rao, Esquire., L.C.E., President.,
2. C. Narayana Rao, Esquire., B.A., B.L., Vice-President.,
3. Lokaseva Niratha Amble Anniah Pandit, Esquire.,
4. M. Venkatakrishniah, Esquire.,
5. A. Krishna Rao, Esquire., B.A., B.L.,
6. M.S.Krishnaswami Rao, Esquire.,
7. Mahamed Jaffer Sahib, Esquire.,
8. M.H.Rangaiyengar, Esquire.,
9. N.Desikachar, Esquire., B.A.,
10. V.Thiruvengadam Modliar, Esquire.,
11. Ganavisarada Sangeetha Vidwan Bidarada Krishnappa, Esquire.,
12. N. Srikantiah, Esquire.,
13. R.G.Hardaker, Esquire.,
14. Mahamed Sait, Esquire.,
15. T.M.Siddappa, Esquire.,
16. Dharamaprakasha Ramamiah, Esquire.,
17. M.Anantharajiah, Esquire.,
18. K.Chandrasekariah, Esquire., B.A., B.L.,
19. C.Narasimhaiah, Esquire., B.A., B.L.,

Absent.

1. J.V.Karve, Esq., D.P.H., etc., Health Officer.,
2. B.R.Krishnamachar, Esquire., B.A., B.L.,
3. C.Nanjappa, Esquire., B.A.,
4. Madappa, Esquire.,
5. The Amildar, Mysore Talak.,
6. Rev. E. Culliford.,
7. Abdul Aziz Pasha, Esquire.,
8. Rajakaryaprasaktha B. Ramakrishna Rao, Esq., Palace Controller.
9. Charles Theobald, Esquire.,
10. Rao Bahadur M.C.Rangaiengar, Esq., B.A.,
11. H.Sitharamiah, Esquire.,

x x x

XXIV Resolution, dated 9th September 1917 of the Bye-laws and Regulations Committee on the subject of delecting Bye-law No. 16 framed under Section 46 (1) of the Mysore - Municipal Regulation

C O N F I R M E D and copy of resolution be

submitted to Government

x x x

Sd/- T. Lukshmana Rao,
President

"COPY"

T. Lukshmana Rao

TRV

President

G R S VI-71]

SUBJECT Deletion of the Bangalore City Municipal bye-law re suspension of process for levy of tax or instalment on buildings.

Diary No of letter replied to 1185

General and Revenue Secretariat

(IV)

, the 191

Date of issue 16-4-17

Signed by Mr B.T. Vincent Esqr

Mr Section

File No 84—16

Serial No 13

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read.—

1 Correspondence ending with letter no 382 dt 21st April 1917 from the President, Mund to the B'lore City submitting a copy of the Resolution of the Mund Managing Committee dt 16th April 1917 and a copy of explanatory memo dt 17.11.1916 of the Vice President, urging the necessity for the deletion of bye-law no 46 of the City Municipal Mund bye-laws framed under sec 46 (1) of the Mund Regn of 1906

Order Thereon — No

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

over

on the subject of recovery and exemption of Municipal rates and taxes

2. Letter No 73 & 10th Nov 1917 from the President, Municipal Council, Mysore City submitting a copy of the Resolutions of the Municipal Council opining that the bye laws referred to should be sanctioned.

Order thereon — No. 3903-6 and 8-10-16-73 dated 17.1.18

Tax on buildings in the Municipalities of Bangalore Mysore Cantonment is leviable in advance in two equal half yearly instalments The notice of vacancy of a building under section 67 of the Municipal Regn for the purpose of claiming remission or refund should be given before the tax or instalment thereon is payable and the building should remain vacant or unproductively occupied during the whole or prescribed portion of the period for which

List of enclosures

Copied by

Examined by

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GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

the tax or instalment thereof is leviable
The notice therefore cannot be disposed
of until the said period expires and
until the disposal of the notice
the applicant will not be in a position
to know what portion of the tax
remission
he has been remitted.
~~or refund claimable by them has been~~
~~remitted~~

2. The Municipal Council may
~~have~~ in such cases, either under the
bylaw it is now sought to be deleted
suspend the process for the levy of
the tax or instalment till the notice
is disposed of or levy by presentation
of a bill under sec 82 the tax or in-
stalment in respect of a building
for which remission is claimable
and direct a refund under sec 69
after the disposal of the notice

3. Sec 82 relating to the presenta-
tion of the bill is not thus in con-
flict with bylaw 16 as in cases
in which the latter is applicable,
by means expressed under
notice contemplated in sec 69 will

precede the presentation of the bill under the former provision.

4. Section 69 of the Municipal Act involves cases of both remission and refund and the suspension of the process under the bye-laws is only discretionary and the balance of convenience to the rate payer will thus be secured by retaining the bye-laws rather than by deleting it (the deletion of which would have the effect of practically nullifying the provisions of this section in regard to remissions)

5. I do therefore direct that the deletion of the said bye-law No 16 is unnecessary and that the Standing order of the Bangalore City Municipal Council, in so far as it clashes with the bye-laws, may be so modified as to bring it in conformity therewith.

11/7

May this be printed and treated as G.O.

5/11/18

To The Resident, Mysore

The President, Municipal Council, Bangalore City

" Mysore City